

Financial Management Survey

LEGAL NAME OF ORGANIZATION: _____

ADDRESS: _____

CITY/STATE/ZIP CODE: _____

Please answer every question, attaching materials and providing comments/explanations.

A. General Information

1. Has your organization received a federal grant or cost-type award in the last 2 years? If yes, what is your cognizant federal oversight agency? ☐ YES ☐ NO
Agency: _____
Name of Contact: _____
Telephone: _____
 2. Attach a schedule showing the total federal dollars awarded to your organization by granting agency for the two most recently completed fiscal years.
 3. Has your organization ever received Corporation for National Service or Commission on National and Community Service funding? ☐ YES ☐ NO
If yes, please specify the grant number(s): _____
 4. Indicate whether your organization is: ☐ an educational institution
☐ a non-profit organization
☐ a Tribe
☐ a Territory
☐ other, specify _____
 5. Has your organization been audited by a Certified Public Accounting firm within the past two years? ☐ YES ☐ NO
 6. Please attach a copy of the most recently completed, audited financial statement and any A-133 or A-128 audits.
 7. Has your organization been granted tax-exempt status by the IRS? ☐ YES ☐ NO
 8. Under which section of the IRS Code? ☐ 501(c)(3) ☐ 501(c)5
☐ 501(c)(4) ☐ 501(c)(6)
☐ other, specify _____
 9. Please attach a copy of the most recently filed IRS Form 990.
 10. Are there established policies relating to salary scales, fringe benefits, travel reimbursement and personnel policies? ☐ YES ☐ NO
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B. Funds Management

1. Do you have a job cost system? ☐ YES ☐ NO
2. Which of the following best describes your organization's accounting system?
☐ Manual ☐ Automated ☐ Combination
3. How frequently do you post to the general ledger?
☐ daily ☐ weekly ☐ monthly ☐ other
4. Does the accounting system track completely and accurately the receipt and disbursement of funds by each grant or funding source? ☐ YES ☐ NO

5. Are common or indirect costs accumulated into cost pools for allocation to projects, contracts and grants?

☐ YES ☐ NO

6. Are the following books of account maintained?

- | | | |
|-------------------------------|------------------------------|-----------------------------|
| a. General Ledger | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| b. Cash Receipts Journal | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| c. Cash Disbursements Journal | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| d. Payroll Journal | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| e. Income (Sales) Journal | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| f. Purchase Journal | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| g. General Journal | <input type="checkbox"/> YES | <input type="checkbox"/> NO |
| h. Other | <input type="checkbox"/> YES | <input type="checkbox"/> NO |

Describe: _____

7. Does the accounting system provide for the recording of actual grant/contract costs according to categories of your approved budget[s], and provide for current and complete disclosure?

☐ YES ☐ NO

8. Are time and activity distribution records maintained by funding source and project for each employee to account for total hours [100%] devoted to your organization?

☐ YES ☐ NO

9. Is your organization familiar with federal cost principles?

☐ YES ☐ NO

10. Is your organization familiar with procedures for the determination and allowance of costs in connection with federal grants and contracts?

☐ YES ☐ NO

C. Internal Controls

1. Are the duties of the bookkeeper/record keeper separate from cash functions (receipt or repayment or cash)?

☐ YES ☐ NO

2. Are checks signed by individual[s] whose duties exclude recording cash received, approving vouchers for payment and the preparation of payroll?

☐ YES ☐ NO

3. Are purchase approval methods documented and communicated?

☐ YES ☐ NO

4. Are accounting entries supported by appropriate documentation?

☐ YES ☐ NO

5. Are cash or in-kind matching funds supported by appropriate documentation?

☐ YES ☐ NO

6. Are employee time sheets supported by appropriately signed documentation?

☐ YES ☐ NO

7. Are employees who handle funds bonded against loss by reasons of fraud or dishonesty?

☐ YES ☐ NO

8. Are there procedures for complying with the applicable cost principles and the conditions of the award?

☐ YES ☐ NO

Comments/Explanations

The total number of attachments is: _____

including: Audit[s] ☐

IRS Form 990 ☐

Attach **numbered** sheets as necessary.

PREPARED BY [SIGNATURE]: _____

TITLE AND TYPED NAME: _____

DATE: _____

TELEPHONE/FAX/E-MAIL: _____